Third Quarter • October 2003 • Rod R. Blagojevich, Governor News Illinois Department of Central Management Services



Q. Are you going to add any more funds to the Plan?

A. This question continues to be very popular. Because diversification is key to any investment strategy, plan sponsors should provide participants ample opportunity to select from a diverse range of risk characteristics. However, with the sheer number of funds available, there is no simple answer as to how many or which funds should be offered in a retirement savings program.

For this reason, the Plan continues to rely upon the opinion and recommendations of an independent investment consultant. This fall, the Plan is scheduled to again be reviewed by an independent consultant. The purpose is two-fold. First, the consultant will review the current fund options to ensure consistency of investment objective and performance relative to their established benchmark.

Second, the consultant will be asked to consider the investment option lineup and identify any redundancies or gaps in the Plan structure. This will be accomplished by surveying the industry, examining research studies, and considering the potential utilization of a fund. If a recommendation for a new type of fund is made and accepted, a request for proposal (RFP) will be released to ensure the competitive bid process. The consultant's findings will be provided in a future newsletter.

Liberty Acorn Name Change

The "Liberty" family of funds will change their name to "Columbia," effective in October of 2003. The Columbia Management Group has acquired more than 100 mutual funds under eight brand names, and has decided to organize them under a single name. The rebranding will have no impact on the management or investment objective of the fund.

The Liberty Acorn Fund will be listed as a member of the Columbia fund family under the letter "C" in the mutual fund listing section of the newspaper. Please note that the Nasdaq ticker symbol ACRNX will remain the same. The investment adviser, Liberty Wanger Asset Management, will become Columbia Wanger Asset Management. As with all funds in the Deferred Compensation Plan,

we will continue to purchase shares of the Columbia Acorn Fund without a sales charge.

2004 Maximum Contribution Levels

The maximum contribution limit will increase for the 2004 tax year. The new limit will be the lesser of 100% of taxable salary or \$13,000. The maximum deferral amount will increase by \$1,000 each year until it reaches \$15,000. At that point, any increase in the maximum deferral amount will be tied to the consumer price index (CPI). Remember, if you are participating in a Section 457 along with a 403(b) or 401(k), you have no coordinated deferral limit. That means you may contribute up to the maximum in both plans.

There are also two types of catch-up contributions to consider: the age 50 catch-up contribution and the regular catch-up contribution. The age 50 catch-up contribution is available to participants beginning in the tax year they attain age 50, and for each year after. There is no application or approval process to enroll. The maximum age 50 catch-up contribution amount is \$3,000 for tax year 2004. Therefore, an employee who is at least 50 years old may defer a total of \$16,000 in 2004.

(continued on page 2)

2004 Maximum Contribution Levels (continued from page 1)

A participant must sign up for the regular catch-up contributions through an application process with the deferred compensation office. This is to ensure compliance with federal guidelines. First, the participant must have underutilized deferrals from previous years to "catch up." For example, an employee deferring at the maximum rate since 1979 or from the moment of becoming a state employee would have no amounts to apply toward a catch-up contribution. A second condition is that an employee must be within four years of normal retirement age. The catch-up period lasts for three years prior to the year that a participant may retire with unreduced benefits. An applicant cannot participate in the year in which they retire.

In order to change your deferral amount for the next tax year, simply fill out a Deferred Compensation Change Form. It is important to note that your tax year may differ from the calendar year when deferring a specific dollar amount within the year. Legislators are paid monthly, in the month earned, and January will be the first pay period of the taxable year. If you are not a legislator but paid monthly, the December pay period will be the first of the next taxable year. If you are paid semimonthly, December 16 to 31 will be your first pay period for the taxable year 2004. If paid biweekly, you will receive either 24 or 26 paychecks each year and need to see your agency liaison for assistance in determining the first pay period of the taxable year.

A Deferred Compensation Change Form is available from your agency liaison, or you can contact this office directly at 217-782-7006. If you have access to our Web site, you may download a form at www.state.il.us/cms/employee/defcom.

Unauthorized Solicitations

We have been informed of potential unauthorized solicitations within several State office buildings. Sales agents have purported to have permission from the Deferred Compensation Division to offer alternative retirement savings plans to employees. Please be aware that the State Employees' Deferred Compensation Plan is the only IRC Section 457 plan offered to employees and sponsored by the State.

Central Management Services has not contracted or made endorsements with any company to provide other investment products or services for retirement planning. We can not ensure the information provided by any entity other than the Deferred Compensation Office, the State Retirement Systems, or T. Rowe Price Associates is accurate. If you have any doubt about the authenticity of information you have received or a program in which you have enrolled, you may wish to contact the proper agency or the Deferred Compensation Office with your questions.

Overdeferring Participants

Internal Revenue Service regulations do not allow any deferrals over the maximum to remain invested. It is your responsibility to revoke participation or change the amount of your deferral so you will not exceed your maximum. If you defer in excess of your maximum at any time, and the overage cannot be corrected through the payroll process, we will not invest the excess and will return it to you as taxable income.



Stable Return Fund Update

Twenty-six percent of the monies in the Deferred Compensation Plan are invested in the Stable Return Fund, managed by PRIMCO Capital Management, a division of INVESCO. The investment objective of the Stable Return Fund is to seek a steady level of income while preserving capital. The fund may be appropriate for investors who seek the least fluctuation in principal with a competitive market interest rate. Investors with short-term time horizons (less than five years), or those seeking current income, should also consider investing in the fund.

The fund achieves a competitive interest rate by investing in a broadly diversified group of investment contracts issued by high-quality financial institutions, such as insurance companies or banks. Each contract has its own specific terms, including interest rate and maturity date. In some cases, these contracts may be backed by high-quality, fixed-income securities. All investments must be rated AA- or higher.

Telephone Numbers

Deferred Compensation:

Plan Rules/Options Information

800.442.1300 217.782.7006

TDD/TTY: 800.526.0844

Internet:

www.state.il.us/cms/employee/defcom

Recordkeeper:

T. Rowe Price Retirement Plan Services Account Value Information and Investment Changes: 888.457.5770

TDD/TTY: 800.521.0325 Internet Access: 800.541.3022 Internet: rps.troweprice.com

Fund Performance:

 $\hbox{Columbia Acorn Fund: } 800.922.6769$

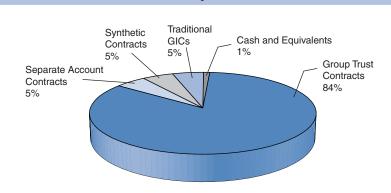
Ariel Fund: 800.292.7435 Fidelity Funds: 800.544.8888

Provident Investment Counsel: 800.618.7643 Stable Return Fund/PRIMCO: 800.572.3819 T. Rowe Price Funds: 800.922.9945 Vanguard Funds: 800.523.8066

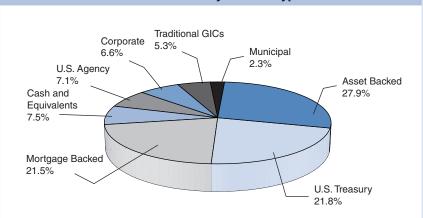
Vanguard Funds: 800.523.8066 Wells Fargo: 866.561.1153

Stable Return Fund (as of 6/30/03)

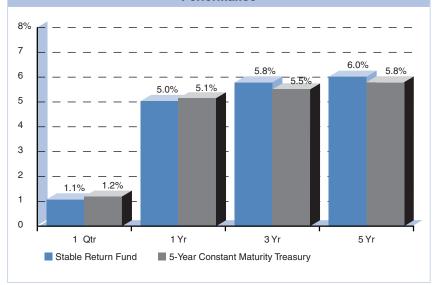
Diversification by Market Sector



Diversification by Market Type



Performance



Income and Price Information

Third Quarter 2003

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¹ New Income earnings are calculated using daily income accruals. They credit earnings to the first working day of the following month. Therefore, 51 days were credited for July, 52 days were credited for August, and 29 days were credited for September.

² Puritan declared a distribution of \$.50 payable September 5, 2005, to sbarebolders of record on September 4, 2005, using a sbare value of \$17.16.

⁵ Fidelity declared a distribution of \$.06 payable September 12, 2003, to shareholders of record on September 11, 2003, using a share value of \$25.64.

⁴ Vanguard Institutional Index Fund declared a distribution of \$.58 payable September 26, 2003, to sbarebolders of record on September 25, 2003, using a sbare value of \$91.25.